Hearing Date and Time: February 2, 2011 at 9:45 a.m. (EST)
Response Deadline: January 21, 2011 at 4:00 p.m. (EST)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, NY 10036
Telephone: (212) 402-9400
Facsimile: (212) 402-9444
Peter S. Goodman

- and -

MCKOOL SMITH P.C.
600 Travis, Suite 7000
Houston, TX 77002
Telephone: (713) 485-7300
Facsimile: (713) 485-7344
Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

NOTICE OF LIQUIDATING TRUSTEE'S
SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS

PLEASE TAKE NOTICE THAT:

A hearing (the "***Hearing***") to consider the Seventeenth Omnibus Objection to Claims, dated December 30, 2010 (the "***Seventeenth Omnibus Objection***"), of John DeGroote Services LLC as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust to certain claims filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E. Gerber, United States

Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **February 2, 2011, at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Seventeenth Omnibus Objection is **January 21, 2011, at 4:00 p.m. (Eastern Time)** (the "***Objection Deadline***").

PARTIES RECEIVING NOTICE OF THE SEVENTEENTH OMNIBUS OBJECTION SHOULD REVIEW THE SEVENTEENTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE SEVENTEENTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Seventeenth Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors' estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court's case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

Counsel to the Liquidating Trustee McKool Smith P.C. 600 Travis Street, Suite 7000 Houston, Texas 77002 Attn: Basil A. Umari, Esq.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
MCKOOL SMITH P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

MCKOOL SMITH P.C.
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Telephone: (713) 485-7300
Facsimile: (713) 485-7344
Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

LIQUIDATING TRUSTEE'S SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the "***Liquidating Trustee***") of the BearingPoint Inc. Liquidating Trust, files this Seventeenth Omnibus Objection to Claims (the "***Seventeenth Omnibus Objection***") to those claims listed on Exhibit A attached hereto. This

Seventeenth Omnibus Objection is filed pursuant to section 502 of title 11 of the United States Code (the "***Bankruptcy Code***"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the "***Procedures Order***"). The Liquidating Trustee's proposed order is attached hereto as Annex A. In support of the Seventeenth Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

RELIEF REQUESTED

1. The Liquidating Trustee objects and requests that the Court disallow and expunge requests for payment of administrative expenses listed on Exhibit "A" attached hereto for which the Debtors and Liquidating Trustee have no liability.

JURISDICTION

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On February 18, 2009, (the "***Commencement Date***"), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof [Docket No. 191] (the "***Bar Date Order***"). The Bar Date Order established (a) April 17, 2009, at 5:00 p.m. (Eastern

Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) ("***Proofs of Claim***") based on prepetition claims against the Debtors (the "***General Bar Date***"), and (b) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the "***Bar Dates***").

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the "***Bar Date Notice***") and proof of claim forms to, among others, all of the Debtors' creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009 the Court confirmed the Debtors' Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the "***Plan***").

ORDINARY COURSE ADMINISTRATIVE EXPENSE REQUESTS

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Seventeenth Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors' Schedules (the "***Scheduled Claims***") and the claims asserted in the Proofs of Claim (the "***Filed Claims***"). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. On April 15, 2010, the Court entered the Order to Extend the Deadline to Object to Claims [Dkt. No. 1798]. Accordingly, the deadline for the Liquidating Trust to object to Claims and Administrative Expenses is December 31, 2010.

10. The Plan permits certain claimants to request payment of administrative expenses by submitting invoices to the Liquidating Trustee. The Liquidating Trustee may dispute these invoices in the ordinary course of business. The claimants listed on Exhibit A did not file motions seeking payment of the administrative expenses. The Liquidating Trustee has disputed the submitted administrative expense requests in the ordinary course of business and files this Objection to them out of an abundance of caution.

11. The Liquidating Trustee limits this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

OBJECTION TO CLAIMS - ADMINISTRATIVE EXPENSE CLAIMS

12. Certain claimants have submitted ordinary course invoices the ("***Administrative Claimants***") that assert claims for which the Debtors are not liable ("***Administrative Expense Claims***"). Exhibit A, attached hereto, identifies such Administrative Expense Claims. As described in the Declaration of Barry Folse, attached hereto as Exhibit B, the Liquidating Trustee has thoroughly reviewed each of the Administrative Expense Claims and its books and records, and has determined based on this review and additional diligence, that these claims should be expunged because the Administrative Expense Claims, to the extent they have not already been satisfied by the Debtors or Liquidating Trustee, are not owed by any of the Debtors. The Plan permits certain administrative expenses to be requested and paid in the ordinary course of business to the extent that they are actually owed. The Administrative Expense Claims and their supporting documentation submitted to the Liquidating Trustee for payment are insufficient to

establish an administrative claim against the Debtors. The Liquidating Trustee asserts that, based on its diligence that the Administrative Expense Claims, to the extent they have not already been satisfied by the Debtors or Liquidating Trustee, are not enforceable under any applicable law or the Plan and, therefore, the Debtors are not liable for these Claims. Thus, the Liquidating Trustee requests that the Court disallow and expunge the Administrative Expense Claims in their entirety.

RESERVATION OF RIGHTS

13. The Liquidating Trustee expressly reserves the right to amend, modify or supplement the objections asserted herein and to file additional objections to the Administrative Expense Claims or any other claims (filed or not) which may be asserted against the Debtors or the Liquidating Trustee. Should one or more of the grounds of objection stated in this Motion be dismissed, the Liquidating Trustee reserves its rights to object on any other grounds that the Liquidating Trustee identifies. In addition, the Liquidating Trustee reserves the right to seek further reduction of any claim to the extent such claim has been paid.

14. Further, the Liquidating Trustee reserves its rights with respect to potential preference and avoidance actions against any claimant herein, and this Objection shall not constitute a waiver of the right of the Liquidating Trustee to pursue such causes of action or to seek the disallowance of Administrative Expense Claims for any other reason.

NOTICE

15. The Liquidating Trustee shall serve notice of this Seventeenth Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided

WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
MCKOOL SMITH P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

EXHIBIT A

(ADMINISTRATIVE EXPENSE CLAIMS)

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	ABOVENET COMMUNICATIONS INC 360 HAMILTON AVENUE WHITE PLAINS, NY 10061	09-10691 (REG)	$162,163.06	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	ACCENTURE NATIONAL SECURITY SERVICES LLP 11951 FREEDOM DRIVE, SUITE 1000 RESTON, VA 20190-5640	09-10691 (REG)	$12,906.56	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	ALCALDE AND FAY LTD 2111 WILSON BLVD 8TH FLOOR ARLINGTON, VA 22201	09-10691 (REG)	$15,000.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	APRIMO 510 E 96TH STREET, SUITE 300 INDIANAPOLIS, IN 46240	09-10691 (REG)	$31,350.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	BERMAN ASSOCIATES INC 7467 BLUFF VIEW DRIVE FAIRLAWN, VA 24141	09-10691 (REG)	$14,900.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	CONVERGYS CMG 1450 SOLUTIONS CENTER CHICAGO, IL 60677-1004	09-10691 (REG)	$138,668.72	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	CRIMSON CAPITAL CORPORATION 4322 CONWAY VALLEY COURT ATLANTA, GA 30327	09-10691 (REG)	$16,633.51	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	CUSTOM HARDWARE ENGINEERING AND CONSULTIN 1576 FENCORP DRIVE FENTON, MO 63026	09-10691 (REG)	$12,326.86	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	DEVELOPMENT ALTERNATIVES INC 7250 WOODMONT AVENUE BETHESDA, MD 20814	09-10691 (REG)	$12,237.75	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	DIMUROGINSBERG PC 908 KING STREET ALEXANDRIA, VA 22314	09-10691 (REG)	$13,107.58	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	DIODESTREAM INC P O BOX 1081 VAN ALSTYNE, TX 75495	09-10691 (REG)	$14,490.51	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	EUROPEAN AND PACIFIC STARS & STRIPES P O BOX 107 ARLINGTON, VA 22210-0107	09-10691 (REG)	$20,849.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	FACTIVA INC P O BOX 300 PRINCETON, NJ 08543-0300	09-10691 (REG)	$23,601.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	GLOBAL HEALTH COUNCIL INC P O BOX 6242 BRATTLEBORO, VT 05302-6242	09-10691 (REG)	$15,000.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	HANDYSOFT GLOBAL CORPORATION P O BOX 630661 BALTIMORE, MD 21263-0661	09-10691 (REG)	$33,000.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	INFORMATION GATEWAYS INC 30300 TELEGRAPH ROAD, SUITE 123 BINGHAM FARMS, MI 48025	09-10691 (REG)	$26,535.52	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	INSIGHT DIRECT USA INC 6820 SOUTH HARL AVENUE TEMPE, AZ 85283	09-10691 (REG)	$28,587.15	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	IRIS PARTNERS LLP 1231 MADISON STREET ALEXANDRIA, VA 22314	09-10691 (REG)	$12,792.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	LOCKHEED MARTIN 2339 RT 70 W CHERRY HILL, NJ 08002-3315	09-10691 (REG)	$76,357.84	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	MORGAN FRANKLIN CORPORATION 1753 PINNACLE DRIVE MCLEAN, VA 22102	09-10691 (REG)	$12,500.90	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	MSGI CORPORATION 5426 BAY CENTER DRIVE TAMPA, FL 33609	09-10691 (REG)	$15,743.79	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	ONEUPWEB 13561 S WEST BAYSHORE DRIVE TRAVERSE CITY, MI 49684	09-10691 (REG)	$12,372.58	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	PRODOC INC 962 CORONADO BOULEVARD UNIVERSITY CITY, TX 78148-3228	09-10691 (REG)	$18,253.13	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	RAYA USA LLC 1660 INTERNATIONAL DRIVE MCLEAN, VA 22102	09-10691 (REG)	$27,459.50	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	SERCO INC 2650 PARK TOWER DRIVE VIENNA, VA 22180	09-10691 (REG)	$20,100.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	TALEO CORPORATION 4140 DUBLIN BOULEVARD DUBLIN, CA 94568	09-10691 (REG)	$53,926.03	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	VENTYX INC 3301 WINDY RIDGE PARKWAY ATLANTA, GA 30339	09-10691 (REG)	$106,687.46	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	WORLD LEARNING INC 1990 M STREET NW WASHINGTON, DC 20036-3426	09-10691 (REG)	$110,938.18	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
	Claim To Be Disallowed	**28**	**$1,058,488.63**	

EXHIBIT B

(DECLARATION OF BARRY FOLSE)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
BEARINGPOINT, INC., et al.,	:	09 - 10691 (REG)
Debtors.[1]	:	(Jointly Administered)

DECLARATION OF BARRY FOLSE IN SUPPORT OF LIQUIDATING TRUSTEE'S SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of Alix Partners, LLP ("AP"). John DeGroote Services LLC (the "Liquidating Trustee") has retained AP as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Seventeenth Omnibus Objection to Claims (the "Objection").

3. I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit A and, based on a review and analysis of the Debtors' books and records and other due diligence, have concluded that, for the reasons stated on Exhibit A, the Debtors have no liability for the claims.

[Remainder of Page Intentionally Left Blank]

[1] The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 29th day of December, 2010.

Barry Folse
Managing Director, AlixPartners, LLP

ANNEX A

(PROPOSED ORDER)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
BEARINGPOINT, INC., et al.,	:	09 - 10691 (REG)
Debtors.	:	(Jointly Administered)

ORDER GRANTING LIQUIDATING TRUSTEE'S SEVENTEENTH OMNIBUS OBJECTION TO CLAIMS

Upon consideration of the objection, dated December 30, 2010 (the "***Seventeenth Omnibus Objection***"),[1] of John DeGroote Services LLC, Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Seventeenth Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the "***Hearing***") with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

A. Consideration of the Seventeenth Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).

B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

C. The Court has jurisdiction to consider the Seventeenth Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

[1] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Seventeenth Omnibus Objection.

D. The Liquidating Trustee has provided due and proper notice of the Seventeenth Omnibus Objection and Hearing to parties in interest (the "***Notice Parties***"), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Seventeenth Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all claims they may have against any claimant.

Therefore, it is hereby ORDERED that:

1. The Seventeenth Omnibus Objection is GRANTED as set forth herein.

2. Each claim listed on Exhibit A attached hereto is hereby disallowed and expunged in its entirety.

3. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
__________, 2010

____
HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

(ADMINISTRATIVE EXPENSE CLAIMS)

Exhibit A
No Liability Claims

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	ABOVENET COMMUNICATIONS INC 360 HAMILTON AVENUE WHITE PLAINS, NY 10061	09-10691 (REG)	$162,163.06	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	ACCENTURE NATIONAL SECURITY SERVICES LLP 11951 FREEDOM DRIVE, SUITE 1000 RESTON, VA 20190-5640	09-10691 (REG)	$12,906.56	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	ALCALDE AND FAY LTD 2111 WILSON BLVD 8TH FLOOR ARLINGTON, VA 22201	09-10691 (REG)	$15,000.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	APRIMO 510 E 96TH STREET, SUITE 300 INDIANAPOLIS, IN 46240	09-10691 (REG)	$31,350.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	BERMAN ASSOCIATES INC 7467 BLUFF VIEW DRIVE FAIRLAWN, VA 24141	09-10691 (REG)	$14,900.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	CONVERGYS CMG 1450 SOLUTIONS CENTER CHICAGO, IL 60677-1004	09-10691 (REG)	$138,668.72	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	CRIMSON CAPITAL CORPORATION 4322 CONWAY VALLEY COURT ATLANTA, GA 30327	09-10691 (REG)	$16,633.51	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	CUSTOM HARDWARE ENGINEERING AND CONSULTIN 1576 FENCORP DRIVE FENTON, MO 63026	09-10691 (REG)	$12,326.86	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	DEVELOPMENT ALTERNATIVES INC 7250 WOODMONT AVENUE BETHESDA, MD 20814	09-10691 (REG)	$12,237.75	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	DIMUROGINSBERG PC 908 KING STREET ALEXANDRIA, VA 22314	09-10691 (REG)	$13,107.58	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	DIODESTREAM INC P O BOX 1081 VAN ALSTYNE, TX 75495	09-10691 (REG)	$14,490.51	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	EUROPEAN AND PACIFIC STARS & STRIPES P O BOX 107 ARLINGTON, VA 22210-0107	09-10691 (REG)	$20,849.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	FACTIVA INC P O BOX 300 PRINCETON, NJ 08543-0300	09-10691 (REG)	$23,601.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	GLOBAL HEALTH COUNCIL INC P O BOX 6242 BRATTLEBORO, VT 05302-6242	09-10691 (REG)	$15,000.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	HANDYSOFT GLOBAL CORPORATION P O BOX 630661 BALTIMORE, MD 21263-0661	09-10691 (REG)	$33,000.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	INFORMATION GATEWAYS INC 30300 TELEGRAPH ROAD, SUITE 123 BINGHAM FARMS, MI 48025	09-10691 (REG)	$26,535.52	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	INSIGHT DIRECT USA INC 6820 SOUTH HARL AVENUE TEMPE, AZ 85283	09-10691 (REG)	$28,587.15	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	IRIS PARTNERS LLP 1231 MADISON STREET ALEXANDRIA, VA 22314	09-10691 (REG)	$12,792.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	LOCKHEED MARTIN 2339 RT 70 W CHERRY HILL, NJ 08002-3315	09-10691 (REG)	$76,357.84	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	MORGAN FRANKLIN CORPORATION 1753 PINNACLE DRIVE MCLEAN, VA 22102	09-10691 (REG)	$12,500.90	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	MSGI CORPORATION 5426 BAY CENTER DRIVE TAMPA, FL 33609	09-10691 (REG)	$15,743.79	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	ONEUPWEB 13561 S WEST BAYSHORE DRIVE TRAVERSE CITY, MI 49684	09-10691 (REG)	$12,372.58	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	PRODOC INC 962 CORONADO BOULEVARD UNIVERSITY CITY, TX 78148-3228	09-10691 (REG)	$18,253.13	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	RAYA USA LLC 1660 INTERNATIONAL DRIVE MCLEAN, VA 22102	09-10691 (REG)	$27,459.50	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	SERCO INC 2650 PARK TOWER DRIVE VIENNA, VA 22180	09-10691 (REG)	$20,100.00	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	TALEO CORPORATION 4140 DUBLIN BOULEVARD DUBLIN, CA 94568	09-10691 (REG)	$53,926.03	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
Claim To Be Disallowed	VENTYX INC 3301 WINDY RIDGE PARKWAY ATLANTA, GA 30339	09-10691 (REG)	$106,687.46	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS

	Name and Address of Claimant	Debtor	Amount	Comments
Claim To Be Disallowed	WORLD LEARNING INC 1990 M STREET NW WASHINGTON, DC 20036-3426	09-10691 (REG)	$110,938.18	THE LIQUIDATING TRUSTEE CONTENDS THAT THIS IS NOT A VALID LIABILITY OF THE DEBTORS
	Claim To Be Disallowed	**28**	**$1,058,488.63**	